



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of }
BERYL H. BUCK }

Appearances:

For Appellant: Homer H. Tooley, Certified Public
Accountant
For Respondent: W. M. Walsh, Assistant Franchise Tax
Commissioner

O P I N I O N

This appeal is made pursuant to Section 19 of the Personal Income Tax Act (Chapter 329, Statutes of 1935, as amended) from the action of the Franchise Tax Commissioner in overruling the protest of Beryl H. Buck to a proposed assessment of additional tax in the amount of \$2,317.48 for the taxable year ended December 31, 1935.

The issue presented by this appeal is identical with that involved in the appeal, this day decided, of Leonard W. Buck. For the reasons set forth in our opinion in that matter, the position of the Commissioner is sustained herein.

O R D E R

Pursuant to the views expressed in the opinion of the Board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the action of Chas. J. McColgan, Franchise Tax Commissioner, in overruling the protest of Beryl H. Buck to a proposed assessment of additional tax in the amount of \$2,317.48 for the year ended December 31, 1935, pursuant to Chapter 329, Statutes of 1935, as amended, be and the same is hereby sustained.

Done at Sacramento, California, this 15th day of December, 1941, by the State Board of Equalization.

George R. Reilly, Member
Fred E. Stewart, Member
Wm. G. Bonelli, Member

ATTEST: Dixwell L. Pierce, Secretary